



SHIRE OF MORAWA

**AUDIT & RISK MANAGEMENT
COMMITTEE MEETING**

ATTACHMENTS

Thursday, 20 March 2025



**WESTERN AUSTRALIA'S
WILDFLOWER COUNTRY**

Agenda Attachments

Shire of Morawa

Audit and Risk Management Committee Meeting

20 March 2025

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Audit & Risk Management Committee Meeting

20 March 2025

Attachment 1 ***10.1a Shire of Morawa Reg 17 Action
Items – March 2025 Update***

Item 10.1 **2022-2023 Regulation 17 Actions Update**

Risk Management								
System or procedure	Civic Legal Suggested actions	CEO Review	Action	Timeframe for Delivery	Status Update Mar 2024	Status Update July 2024	Status Update December 2024	Status Update March 2025
Risk management framework	<p>Ensure the <i>Project and Event Risk Register</i> within the <i>Project Template Spreadsheet</i> is completed in a timely manner for all projects.</p> <p>Review and continue to develop the <i>Risk Register</i>.</p>	The development of a improved risk management framework, risk registers, and risk reporting processes is underway. Project and event risk assessment templates were introduced over the last 12 months and it is expected that it needs to be further embedded in the organisation.	Develop risk framework and supporting registers, as well as monitoring processes.	November 2023 (aligns with CEO KRA)	Register updates still in progress.	Project management and risk review framework is being developed. Reporting within Reliansys will be a focus over the next 6 months.	Project management and risk review framework is being developed. Reporting within Reliansys will be a continued focus.	No Change
Risk reporting	<p>Create a formal risk reporting procedure for employees and visitors to the Shire, for risks outside of the work health and safety framework.</p> <p>Formalise the employee risk reporting structure through written systems and procedures.</p>	It appears as though officers and processes have matured well in terms of WHS practices. Risk reporting for non-employees is likely a much higher maturity level and not a high priority at this stage.	Enhance risk and WHS processes to ensure clear reporting options for non-employees and employees	Jan-26	No Change	No Change	WHS Framework Executive Policy Endorsed 30 November 2024.	Completed
Business Continuity Plan	Ensure the <i>IT Disaster Recovery Plan</i> is resourced and budgeted for.	IT DR Planning is already underway as part of strategic ICT improvements and ICT Planning commenced in 2022	Complete ICT body of work currently underway including ICT DR Plan	Jun-23	ICT Disaster Recovery Plan has been drafted as an Executive Policy and is under final review.			Completed
	Draft a new <i>Business Continuity Plan</i> or expand the scope of the current <i>IT Disaster Recovery Plan</i> to ensure all necessary considerations are addressed.	Business continuity has been more of an undertake than document with things such as Covid, Cyclone etc. being unplanned for. However given the Shire has a well functioning ICT cloud system it allows great flexibility in terms of administrative officer movements. Depot operations need to be thought about in more detail.	Develop a Shire Business Continuity Plan	Dec-23	Draft in progress.	Plans completed. Currently under review by new manager with ICT oversight.	Plans still to be endorsed.	No Change
Addressing incorrect accounting estimates	Draft a written procedure to guide the investigation and correction of incorrect accounting estimates.	The Shire has moved from 1 budget review per year to 3 which has substantially improved the attention paid to estimates etc. Given accounting misstatement is usually minor and timing related would say this is low priority.	Review budget review procedures	Dec-25	No Change	No Change	No Change	No Change
Dealing with insurance claims and legal litigation	<p>Develop a procedure for dealing with insurance claims, both from the Shire and from third parties.</p> <p>Develop a procedure for dealing with litigious claims.</p>	The Shire is generally guided by LGIS in terms of these processes.	Develop internal guide document supported by LGIS to ensure key staff are aware of processes.	Dec-23	No Change	Draft in progress	Draft in progress	No Change
Preventing and uncovering misconduct, fraud and theft		Documenting segregations that must be maintained is probably the key requirement.	Document financial segregation of duty requirements.	Mar-24	Synergy security has been brought in house and segregation has been implemented.	Developing an access review policy and process over the next 6 months.	Developing an access review policy and process over the next 6 months.	No Change
Environmental risk management	Develop environmental management plans for all high-risk sites (e.g. depot, landfill site, airport and orphan landfill sites). It would be prudent to include the small, unregulated sites as well in such plans.	This area was also highlighted as part of end of year audit and will be a focus over the next 12 months.	Develop Environment Management Plans	Dec-23	Rehabilitation plan developed for Jones Lake Landfill	Currently no budget or resources for environmental management plans.	Currently no budget or resources for environmental management plans.	No Change
	Review the <i>Asbestos Policy</i> , if not already done.	Underway	Complete review of asbestos and other hazardous material processes, policies and registers	Dec-23	LGIS undertaking an Asbestos Review	Review completed. Next review due January 2025 and LGIS will be undertaken Asbestos Awareness training with relevant staff in the next 6 months.	Review completed. Next review due January 2025 and LGIS has undertaken Asbestos Awareness training with relevant staff.	No Change
	Develop plans and procedures to support the disposal of hazardous waste.							
Work health & safety (WHS) procedures	Develop an overarching program or procedural document which captures the various WHS practices undertaken by the Shire.	Over the last 12-18 months the Shire has significantly enhanced its WHS processes. Much of the time has been spent undertaking tasks. It is agreed that now is a good time for relection, documentation, and consolidation so all processes are clear. Majority of WHS related policies need to be Executive Policies with a overarching Council commitment to good practice.	Review WHS Council Policies and Develop Executive Policies	Dec-23	Draft WHS Framework developed. With CEO for review.	CEO & Coordinator People, Culture and Safety looking at the subset policies and procedures. Constantly evolving document.	WHS Framework Executive Policy Endorsed 30 November 2024.	Completed

	Review the <i>Operational Health and Safety Policy</i> to ensure it is consistent with the Shire's obligations under the recently introduced WHS legislation. Amend the title to 'Work Health and Safety Policy'.							Completed
Addressing control weaknesses identified by the external auditor	Draft procedure for responding to the auditor and reporting to the Audit Committee (action monitoring and closing out).	These processes should be fairly simple and common sense but having an overarching Exec Policy or Procedure will provide clarity. Not seen as high risk.	Develop Exec Policy or Procedure to meet overarching ARC requirements	Mar-24	No Change	Draft in progress	Draft in progress	No Change
Procurement Framework	Draft an overarching procedure to guide the entire procurement process. This should make reference to the <i>Purchasing Policy</i> and WALGA Procurement Toolkit where appropriate.	Operational level guidance and training is needed. Shire generally has very few people undertaking purchasing so low risk but the processes needs to be better understand by all levels.	Develop Better Practice Purchasing Executive Policy and accompanying procedures	Dec-23	Forms and online procurement training implemented.	Development of Better Practice Purchasing Executive Policy and procedures in progress	Development of Better Practice Purchasing Executive Policy and procedures in progress	No Change
	Ensure all officers with authority to undertake purchases on behalf of the Shire are aware of, and are following, the approved procedure.		Develop and implement basic training when purchasing authorisation is given	Dec-23				
Use of corporate credit cards	Review the <i>Corporate Credit Card Policy</i> , if not already done.	All Council Policies are due for review.	Review all Council Policies	Jun-23	Completed	Looking to develop executive policy aligned to OAG better practice reports to further enhance Corporate Credit Card Management.	EMP05 Corporate Credit Card Policy adopted 20 July 2023. Executive Policy to be considered in 2025.	No Change
Communicating changes to the Shire's control environment to relevant employees	Conduct a review of all council policies and ensure they are of a strategic focus. Council policies that are operational in nature should be converted to 'executive policies'.	A lot of progress in employee communication and process improvement has been made to date and now is a good time to conduct an overarching review of policies and their relevance at a strategic or operational context.	Review all Council Policies	Jun-23	In progress - Stage 3 review report to be presented at March 24 OCM. Currently still 27 policies overdue for review.	In progress - Stage 4 review report to be presented at July 24 OCM. Currently still 23 policies overdue for review. Numerous planning policies identified that we are intended to transition to local Planning policies as opposed to Council policies.	In progress - Stage 4 completed with 24 policies reviewed. 37 further policies require review. Stage 5 to be presented to December 2024 OCM	Completed
	Introduce a procedure to standardise how employees are to be informed about changes to the Shire's control environment.		Develop an Executive Policy around SDLT, Staff Meetings and general all of staff communication	Dec-23	Executive policy around SDLT, Staff Meetings and general all of staff communication approved April 2023.	Completed	Completed	Completed
Induction procedures	Draft an operational induction procedure to guide supervisors conducting inductions. Cultural considerations should be considered.	Inductions and onboarding were highlighted as a deficiency in the workforce plan and whilst early work has been on a improved system for onboarding. The next stage will be around improving inductions and a procedure and training around this will be key.	Draft an operational induction procedure to guide supervisors conducting inductions. Cultural considerations should be considered.	Dec-23	In progress - Coordinator People, Culture and Safety recruited in Feb 2024.	In progress - Coordinator People, Culture and Safety still refining the process.	In progress - delayed due to loss of staff and changing procedures.	No Change
	Training should be provided to supervisors to reinforce the procedure.		Training should be provided to supervisors to reinforce the procedure.	Dec-23	No Change - to be implemented once the procedure is developed.	No Change - to be implemented once the procedure is developed.	No Change - to be implemented once the procedure is developed.	No Change
IT management plan and data recovery procedure	Complete the 5 Year <i>ICT Plan</i> .	Both the ICT Plan and ICT DR planning are well progressed and are expected to be completed shortly.	Complete the 5 Year ICT Plan.	Jun-23	Completed	Completed	Completed	Completed
	Ensure that the review of the <i>IT Disaster Recovery Plan</i> occurs and is progressed.		Ensure that the review of the IT Disaster Recovery Plan occurs and is progressed.	Jun-23	Completed	Completed	Completed	Completed
Cyber security	Draft written procedures regarding the Shire's cyber security protocols. This is an area of critical importance in the 5 Year <i>ICT Plan</i> .	The Shire has come a long way over the last 12 months, with staff training, phishing tests, basic policy development, and a new ICT Plan. Documenting more intricate ICT components is needed but is at a higher maturity level and will likely occur in 2024 once a new managed service contract is in place.	Draft written procedures regarding the Shire's cyber security protocols	Jun-24	No Change	Commenced development of an overarching ICT policy that encompasses cyber security.	Commenced development of an overarching ICT policy that encompasses cyber security.	No Change
	Ensure evacuation drills are conducted periodically. This may be managed for example, by setting a calendar reminder or including it as a task in the <i>RelianSys</i> program.	Evacuations testing has not been a common occurrence over the last few years probably due to the low risk work areas.	Ensure at least one evacuation drill is conducted each year.	Dec-23	No Change	No Change	No Change	No Change

Emergency evacuation procedures	Consider maintaining an internal checklist or procedure to capture the work of the Environmental Health Officer. This would help to ensure tasks/inspections are undertaken in a regular and timely manner. It would also minimise corporate knowledge loss should the officer leave.	EHO services have been hit and miss over the last few years with the arrangement with Town of Victoria Park still in its infancy. Current EHO has developed a simple checklist and process.	Document EHO duties and activities to ensure actions are taken in a timely manner and corporate knowledge is maintained.	Dec-23	Working with Private Contractor and Town of Victoria Park to improve documentation and processes	Vic Park EHO resources have been limited. MOU being finalised for Vic Park resource. Engaged a contractor for further EHO support.	EHO currently outsourced to contractor on as required basis.	No Change
Internal Control								
System or procedure	Suggested actions	CEO Review	Action	Timeframe for Delivery	Status Update March 2024	Status Update July 2024	Status Update July 2024	Status Update March 2025
Delegation register review	Establish a register of delegations from the CEO including all on-delegations.	The Shire has very few on delegations and letters of delegation are provided as required but a full register needs to be established	Establish a register of delegations from the CEO including all on-delegations.	Jun-23	Completed	Completed	Completed	Completed
Recording use of delegations	Ensure letters notifying officers of their delegations include details regarding recording requirements. Develop a procedure to capture how the use of delegations is to be recorded. This may need to be reinforced by staff training and internal checks/audits.	Most uses of delegation align to statutory documents, planning approvals, or authorisations and as such are recorded as a matter of course. Recording requirements should be covered in the register and will depend on the delegation.	Ensure recording requirements are included in delegation register and letters	Jun-23	Completed	Completed	Completed	Completed - Procedure not yet done.
Policy manual review	Develop a system to ensure policies are reviewed in a timely manner and prioritise those that are overdue (e.g. <i>Bush Fire Policy</i> (July 2020)).	The whole Council Policy manual needs a full review as per risk findings. Executive Policies are a fairly new thing for the Shire and establishing as a policy framework helps provide weight to the documents so suggest not changing the name. A review procedure/policy should be developed.	Review Council Policy Manual	Jun-23	In progress - Stage 3 review report to be presented at March 24 OCM. Currently still 27 policies overdue for review.	In progress - Stage 4 review report to be presented at July 24 OCM. Currently still 23 policies overdue for review.	In progress - Stage 4 completed with 24 policies reviewed. 37 further policies require review. Stage 5 to be presented to December 2024 OCM	In progress - Stage 5 completed. 2025 Policies requiring review to be presented at April/May OCM
	Develop a written procedure to guide the review process for both council, and executive policies.		Develop a written procedure to guide the review process for both council, and executive policies.	Jun-23	In progress	In progress	In progress	No change
Internal audits/reviews	Consider conducting periodic internal reviews (e.g. that the <i>Tender Register</i> is completed, the correct number of quotes are secured for purchases, that keys are signed out and back in).	Internal audits are something that will require a higher level of maturity in the organisation. As a sector it tends to be the Band 1 Local Governments looking at Internal Audit due to resource constraints. Potentially the Shire could pick the top 5 risks and see if Town of Victoria Park could develop a testing regime.	Investigate key risk areas for monitoring and discuss interim review requirements	Dec-23	Compliance reviews aligned to CAR process	Compliance reviews aligned to CAR process. Reliansys software is in use to monitor. Movement away from spreadsheets and registers.	No change	No change
Liaising with legal advisors	Review the <i>Legal Proceedings Policy</i> , if not already done.	There is a big difference between advice and expenses relating to legal proceedings and pre-emptive or regulatory advice. The Shire has not had a need for advice relating to proceedings but does contact legal support for leasing, contracts, processing related to the Act such as rates recovery, and other areas where it is better to ensure the job is done correctly. Agree an executive policy is needed but not a high priority/risk area.	Review Council Policy Manual	Jun-23	In progress - Stage 3 review report to be presented at March 24 OCM. Currently still 27 policies overdue for review.	In progress - Stage 4 review report to be presented at July 24 OCM. Currently still 23 policies overdue for review.	In progress - Stage 4 completed with 24 policies reviewed. 37 further policies require review. Stage 5 to be presented to December 2024 OCM	In progress - Stage 5 completed. 2025 Policies requiring review to be presented at April/May OCM
	Draft an executive policy for engaging legal advisors.		Draft an executive policy for engaging legal advisors.	Dec-24	In progress	In progress	In progress	No change
Restricting access to physical assets and records	Create a procedure and a control register for hard-copy records/files. This would record staff details, and dates when individual records are accessed, removed, and returned.	The Shire's record keeping system and procedures is in need of review. Inconsistency driven by high employee turnover and limited local government experience of employees. Record keeping is not well grasped even at bigger Local Governments but it is important that core documents and functions are well managed and recorded. And new employees receive basic training.	Undertake a full record keeping review, develop enhanced procedures, and develop staff training.	Dec-23	To be reviewed	Assigned to consultant for review.	Consultant advised no longer available to undertake the review. Task to be undertaken in house in 2025.	In progress
	Ensure there is a formal process/register for recording keys and swipe cards that are allocated to employees.	Keys and facility hire processes are in need of review but generally are low risk and lower priority.	Ensure there is a formal process/register for recording keys and swipe cards that are allocated to employees.	Jun-23	Improved key policy and processes developed	Completed	Completed	Completed
	Ensure all procedures, including for example, the <i>Hiring of Facilities/ Equipment Procedure</i> , are dated and include a review period/date.		Ensure all procedures, including for example, the <i>Hiring of Facilities/ Equipment Procedure</i> , are dated and include a review period/date.	Dec-23	Initial review undertaken	Completed	Completed	Completed
Electronic records management procedures	Conduct an audit of the Shire's record-keeping systems to ensure that they meet relevant records' management standards, and ensure that all files/data are being appropriately classified and saved in the Shire's IT system.	See record keeping review above	Undertake a full record keeping review, develop enhanced procedures, and develop staff training.	Dec-23	To be reviewed	Assigned to consultant for review.	Consultant advised no longer available to undertake the review. Task to be undertaken in house in 2025.	In progress

Updating computer applications and information systems	Ensure regular meetings are conducted with the Shire's IT contractor in accordance with contractual obligations.	With the completion of the ICT Plan the next stage of the ICT review is to develop a new scope of works and go to market for a managed service provider. All of the actions will form part of this new contract.	Undertake new managed service provider scope of works and implement ICT Plan recommendations.	Dec-23	Draft RFT prepared including clear managed service KPIs	RFT with MCSP for final review.	RFQ process undertaken. Submissions with contractor (Cohesis) for review and recommendation before a report to Council for project award.	New ICT managed provider contracted. In Progress.
Authorising changes to data files and systems	Provide staff training to support the rollout of the written procedures. This training should also be included as part of the new staff induction process. Follow-up training should also be offered periodically.	In general staff don't have access to or change data files or systems. They generally change files that are being used for work. ICT identified as a lower priority item.	Use ICT system to control staff access and edit opportunities	Dec-24	No Change	No Change	No Change	No Change
Comparing physical cash and inventory counts with accounting records.	Ensure all facilities receiving cash have written procedures to support cash handling, reconciliation and delivery to the administration building for receipting/banking.	Exec Policy on cash handling is on the list to be developed. The Shire only handles very small amounts of cash.	Develop Executive Policy for Cash Handling	Dec-23	No Change	No Change	No Change	No Change
Asset management plan	Complete the <i>Integrated Asset Management Plan</i> . Review the <i>Asset Management Policy</i> and <i>Road Management Policy</i> , if not already done.	Asset Management planning is a key focus of the new EMWA. A comprehensive suite of useable plans will take time but the Shire aims to develop plans for critical items within the next 12 months.	Complete critical asset planning and review associated policies.	Dec-23	Road Maintenance Plan in progress	Draft RMP will be discussed at the July Concept Forum.	No Change	No Change
Legislative Compliance								
System or procedure	Suggested actions	CEO Review	Action	Timeframe for Delivery	Status Update March 2024	Status Update July 2024	Status Update July 2024	Status Update March 2025
Ensuring compliance with legislation, regulations, industry standards and internal policies	Consider amending the <i>Service Delivery Leadership Team agenda template</i> to include 'legislative compliance' as a standing item.	Regulatory and legislative compliance is unlikely to interest most employees and in most circumstances employees will look to the CEO for clear direction in this area. Suggest developing communication document/protocol as opposed to bringing into meetings.	Develop Executive Policy to drive what and how the CEO distributes information across the organisation	Dec-24	No Change	No Change	No Change	No Change
Reviewing the annual Compliance Audit Return (CAR) and reporting the results to council	Draft a procedure for completing the annual CAR. This should include standards expected in regard to, for example, sampling and the provision and recording of evidence.	Agree with suggested action. CEO is generally key driver and reviewer of CAR.	Draft a procedure for completing the annual CAR. This should include standards expected in regard to, for example, sampling and the provision and recording of evidence.	Dec-24	In progress	In progress	In progress	No Change
Receiving, recording and addressing complaints	Review the <i>Complaints Management Policy</i> , if not already done.	Full review of Council Policies is needed.	Review Council Policies	Jun-23	In progress - Stage 3 review report to be presented at March 24 OCM. Currently still 27 policies overdue for review.	In progress - Stage 4 review report to be presented at July 24 OCM. Currently still 23 policies overdue for review.	In progress - Stage 4 completed with 24 policies reviewed. 37 further policies require review. Stage 5 to be presented to December 2024 OCM	In progress - Stage 5 completed. 2025 Policies requiring review to be presented at April/May OCM
	Draft a procedure for dealing with internal complaints. This may refer to the WALGA industrial relations guidance documents where appropriate.	Internal Grievance procedure or executive policy is needed.	Draft a procedure for dealing with internal complaints. This may refer to the WALGA industrial relations guidance documents where appropriate.	Jun-24	No Change	In progress	In progress	No Change
Identifying and managing adverse trends	Amend/draft a new Executive Team agenda template to include 'adverse trends' as a standing item.	The redevelopment and growth of the risk framework should provide a mechanism to identify adverse trends in terms of the risk to the Shire.	Finalise risk framework and associated registers and processes.	Dec-23	Completed	Completed	Completed	Completed
Ensuring the Audit Committee understands and complies with all relevant requirements	Review the <i>Audit Committee Terms of Reference</i> .		Review the Audit Committee Terms of Reference.	Oct-23	Completed	Completed	Completed	Completed
	Reduce the membership of the Audit Committee to ensure differentiation between the Audit Committee and the council.		Reduce the membership of the Audit Committee to ensure differentiation between the Audit Committee and the council.	Oct-23	Completed	Completed	Completed	Completed
	Consider advertising for a suitably qualified or experienced independent member to join the Audit Committee.	Agree with all actions. Some items are being driven by LG Reform.	Consider advertising for a suitably qualified or experienced independent member to join the Audit Committee.	Oct-23	In progress	CEO has been given authority to advertise. Have yet to commence process.	CEO has been given authority to advertise. Have yet to commence process.	Completed. Recommendation being presented to ARC Meeting 20 March 2025

	Consider amending the title of the 'Audit Committee' to the 'Audit and Risk Committee'. If this is done, amend the functions specified in the committee's <i>Terms of Reference</i> .		Consider amending the title of the 'Audit Committee' to the 'Audit and Risk Committee'. If this is done, amend the functions specified in the committee's Terms of Reference.	Oct-23	Completed	Completed	Completed	Completed
	Ensure all councillors complete their mandatory training and annual financial returns in a timely manner.		Ensure all councillors complete their mandatory training and annual financial returns in a timely manner.	Oct-23	In progress	In progress	In progress	In progress
Reviewing local laws	Ensure automated reminders to conduct local law reviews are programmed into the <i>RelianSys</i> . Note that reviewing local laws is often a time-consuming process. Therefore, the initial reminders should be sent at least a year before the review deadline.	Local Laws will be incorporated within Reliansys if they aren't already.	Ensure Local Law reviews are scheduled in Reliansys	Jun-23	Completed	Completed	Completed	Completed

Audit & Risk Management Committee Meeting

20 March 2025

Attachment 1 10.2a 2024 Compliance Audit Return

Item 10.2 2024 Compliance Audit Return



Department of
**Local Government, Sport
and Cultural Industries**

COMPLIANCE AUDIT RETURN 2024

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?	N/A	
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	YES	Resolution 240709 on 17/7/24 https://www.morawa.wa.gov.au/documents/12308/17-july-2024-ordinary-council-meeting-minutes
2	s5.16 (2)	Were all delegations to committees in writing?	YES	https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Document-Centre/Registers/2024_Delegation_Register.pdf
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	YES	



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4	s5.18	Were all delegations to committees recorded in a register of delegations?	YES	https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Document-Centre/Registers/2024_Delegation_Register.pdf
5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	YES	Resolution 240709 on 17/7/24 https://www.morawa.wa.gov.au/documents/12308/17-july-2024-ordinary-council-meeting-minutes
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?	YES	
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	YES	Resolution 240709 on 17/7/24 https://www.morawa.wa.gov.au/documents/12308/17-july-2024-ordinary-council-meeting-minutes
8	s5.42(2)	Were all delegations to the CEO in writing?	YES	https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Document-Centre/Registers/2024_Delegation_Register.pdf
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	YES	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	YES	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	YES	
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 19?	YES	



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Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	YES	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the <i>Local Government (Administration) Regulations 1996</i> regulation 21A, recorded in the minutes of the relevant council or committee meeting?	YES	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	YES	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	YES	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	YES	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	YES	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> ?	YES	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28?	YES	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?	YES	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	YES	



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11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28A?	YES	https://www.morawa.wa.gov.au/registers/gifts
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	YES	https://www.morawa.wa.gov.au/registers/gifts
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?	YES	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	YES	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	YES	
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the <i>Local Government Act 1995</i> relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	YES	
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the <i>Local Government Act 1995</i> , recorded in the minutes of the council meeting at which the decision was considered?	YES	Resolution 240904 on 19/9/24 https://www.morawa.wa.gov.au/documents/12336/19-september-2024-ordinary-council-meeting-minutes
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?	YES	https://www.morawa.wa.gov.au/documents/11842/shire-of-morawa-policy-manual
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the <i>Local Government Act 1995</i> ?	NO	



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20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	YES	https://www.morawa.wa.gov.au/documents/11842/shire-of-morawa-policy-manual
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	YES	https://www.morawa.wa.gov.au/documents/12010/employee-code-of-conduct-2021

Disposal of Property

No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?	Yes	Resolution 240911 on 19/9/24 https://www.morawa.wa.gov.au/documents/12336/19-september-2024-ordinary-council-meeting-minutes
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the <i>Local Government Act 1995</i> , did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	Yes	

Elections

No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the <i>Local Government (Elections) Regulations 1997</i> ?	YES	Nil items recorded in 2024.



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2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the <i>Local Government (Elections) Regulations 1997</i> ?	N/A	Nil items recorded in 2024.
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the <i>Local Government (Elections) Regulations 1997</i> ?	YES	Nil items recorded in 2024. https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Electoral_Gifts_Register-August_2022.pdf

Finance

No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the <i>Local Government Act 1995</i> ?	YES	Resolution 230113 on 23/10/23
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?	YES	Resolution 240709 on 17/7/24 https://www.morawa.wa.gov.au/documents/12308/17-july-2024-ordinary-council-meeting-minutes
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	Yes	Resolution 241206 on 16/12/24 https://www.morawa.wa.gov.au/documents/12372/16-december-2024-ordinary-council-meeting-minutes
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those	N/A	



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		matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?		
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	Yes	Opinion signed 2/12/24 and received by Council at OCM 16/12/24 – Resolution 241206

Integrated Planning and Reporting

No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	YES	Resolution 220804 on 18/8/22 https://www.morawa.wa.gov.au/documents/12076/shire-of-morawa-strategic-community-plan-2022-2032
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	YES	Resolution 240403 on 18/4/24 https://www.morawa.wa.gov.au/documents/12279/corporate-business-plan-2024-2034
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of <i>Local Government (Administration) Regulations 1996</i> 19DA(2) & (3)?	YES	https://www.morawa.wa.gov.au/documents/12279/corporate-business-plan-2024-2034

Local Government Employees

No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 18A?	YES	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	YES	



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3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the <i>Local Government Act 1995</i> ?	YES	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	YES	
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

Official Conduct

No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	YES	CEO
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the <i>Local Government Act 1995</i> ?	YES	Nil items recorded for 2024.
3	s5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	N/A	Nil items recorded for 2024.
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	YES	https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Documents/Registers/Complaints_Register.pdf

Optional Questions

No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the <i>Local Government (Financial Management) Regulations 1996</i> regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report.	YES	Resolution 220316 on 17/3/22 https://www.morawa.wa.gov.au/documents/12021/17-march-2022-ordinary-council-meeting-confirmed-minutes



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2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with <i>Local Government (Audit) Regulations 1996</i> regulation 17 within the three financial years prior to 31 December 2024? If yes, please provide date of council's resolution to accept the report.	YES	Resolution 230317 on 16/3/23 https://www.morawa.wa.gov.au/documents/12145/16-march-2023-ordinary-council-meeting-minutes
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	YES	https://www.morawa.wa.gov.au/documents/11842/shire-of-morawa-policy-manual
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the <i>Local Government Act 1995</i> ?	YES	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	YES	https://www.morawa.wa.gov.au/documents/11842/shire-of-morawa-policy-manual
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2024?	YES	https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Document-Centre/Registers/2024_Councillor_Training_Report.pdf
8	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	YES	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	YES	



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Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the <i>Local Government (Functions and General) Regulations 1996</i> , regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	YES	
2	s3.57 F&G Reg 11	Subject to <i>Local Government (Functions and General) Regulations 1996</i> , regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	YES	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the <i>Local Government Functions and General) Regulations 1996</i> , required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	YES	
4	F&G Reg 12	Did the local government comply with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	YES	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 15 and 16?	YES	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	YES	https://www.morawa.wa.gov.au/documents/12291/2023-2024-tender-register



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8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	YES	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	YES	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	YES	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulations 21 and 22?	YES	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	No expressions of interest in 2024.
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	No expressions of interest in 2024.
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24?	N/A	No expressions of interest in 2024.
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with <i>Local Government (Functions & General) Regulations 1996</i> regulations 24AD(4) and 24AE?	N/A	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	



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18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24E and 24F?	N/A	

Chief Executive Officer

Date

Mayor/President

Date

Audit & Risk Management Committee Meeting

20 March 2025

Attachment 1 10.3a 2024 Updated Terms of Reference

***Item 10.3 Appointment of Independent Committee
Chairperson and Updated Terms of
Reference***

Committee Terms of Reference

Shire of Morawa Audit & Risk Committee

Objectives of Audit Committees

The primary objective of the audit and risk committee is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.

Reports from the committee will assist Council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local government's policies and overseeing the allocation of the local government's finances and resources. The committee will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

The committee is to facilitate –

- the enhancement of the credibility and objectivity of internal and external financial reporting;
- effective management of financial and other risks and the protection of Council assets;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- liaise with the Office of the Auditor General and the appointed auditor in all matters pertaining to the annual audit as required and forward any recommendations arising to Council for their resolution; and
- the provision of an effective means of communication between the external auditor, the CEO and the Council.

Powers of the Audit & Risk Committee

The Audit & Risk Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee is a formally appointed committee of council and is responsible to that body. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures.

Membership

The Committee will consist of four elected members of council. All members shall have full voting rights.

The Independent Chair of the Committee will be appointed by Council Resolution for a Term duration of from appointment until the next Committee Membership election. The Independent Chair will have full voting rights.

The CEO and employees are not members of the committee. The CEO or his/her nominee is to be available to attend meetings to provide advice and guidance to the Committee.

The local government shall provide secretarial and administrative support to the Committee.

Committee Terms of Reference

Meetings

The Committee shall meet at least three times per annum. In general, this will align with the Annual Audit, Interim Audit, and Compliance Audit Return findings.

Additional meetings shall be convened at the discretion of the Presiding person.

Reporting

Reports and recommendations of each Committee meeting shall be presented to the next ordinary meeting of the Council.

Role and Responsibilities

The role and responsibilities of the committee will be:

1. Audit
 - a. Provide guidance and assistance to Council as to the carrying out of the functions of the local government in relation to audits;
 - b. Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions;
 - c. Liaise with the CEO to ensure that the local government does everything in its power to
 - o assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
 - o ensure that audits are conducted successfully and expeditiously;
 - d. Examine the reports of the auditor after receiving a report from the CEO on the matters to –
 - o determine if any matters raised require action to be taken by the local government; and
 - o ensure that appropriate action is taken in respect of those matters;
 - e. Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time;
 - f. Review the scope of the audit plan and program and its effectiveness;
 - g. Review the local government's draft annual financial report, focusing on –
 - o accounting policies and practices;
 - o changes to accounting policies and practices;
 - o the process used in making significant accounting estimates;
 - o significant adjustments to the financial report (if any) arising from the audit process;
 - o compliance with accounting standards and other reporting requirements; and
 - o significant variances from prior years;
 - h. Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual financial report is signed;
 - i. Address issues brought to the attention of the Committee, including responding to requests from Council for advice that are within the parameters of the committee's terms of reference;

Committee Terms of Reference

- j. Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference following authorisation from the Council;
 - k. Review the annual Compliance Audit Return and report to the Council the results of that review; and
 - l. Consider the CEO's reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the Committee, and report to the Council the results of those reviews.
2. Risk Management
- a. Oversight in the areas of risk management, internal control, and legislative compliance in accordance with the Local Government (Audit) Regulations 1996 r.17.
 - b. Consider, approve, and review the Shire's Strategic Risk Register and associated controls
 - c. Advise Council on the Shire's risk framework and the organisations performance against the framework.

Audit & Risk Management Committee Meeting

20 March 2025

Attachment 1 10.4a Shire of Morawa Audit Timetable

Item 10.4 Audit Timetable

AUDIT CLIENT:	Shire of Morawa		
AUDIT AREA:	Audit Timetable		
		DATE:	28 February 2025

Our audit timetable for the financial year ended 30 June 2025 is as follows:

Key area	Target date	Person responsible
PLANNING AND INTERIM AUDIT		
Planning and information request to SOM	6 March 2025	AMA
Planning Information provided to AMA	12 March 2025	SOM
Audit planning risk assessment	14 March 2025	AMA
Audit Entrance Meeting	24 March 2025 TBC	AMA & SOM & OAG
Interim Information request to SOM	7 April 2025	AMA
Interim Information provided to AMA	28 April 2025	SOM
Interim samples provided to SOM	5 May 2025	AMA
Interim sample supporting documents to be provided by SOM electronically and others to be made available at the interim audit visit	12 May 2025	SOM
Interim Audit Field Work	19 to 22 May 2025	AMA & SOM
Queries and finalisation	28 May 2025	AMA & SOM
Director review of Interim audit work	4 June 2025	AMA
Finalise interim audit and possible management letter points if applicable	10 June 2025	AMA & SOM
Interim audit work provided to OAG for review	13 June 2025	AMA
Feedback from OAG	20 June 2025	OAG
Interim Management Letter issued if applicable	25 June 2025	AMA & SOM
FINAL AUDIT		
Bank Confirmation Requests	5 July 2025	AMA & SOM
Final information request provided to SOM	5 July 2025	AMA

AUDIT CLIENT:	Shire of Morawa		
AUDIT AREA:	Audit Timetable		
		DATE:	28 February 2025

Information provided for final audit (includes final trial balance, draft financial statements and information requested by audit)	30 September 2025	SOM
Financial statements provided to AMA	30 September 2025	SOM
List of samples provided to SOM	6 October 2025	AMA
Audit Field Work – in person	13 to 16 October 2025	AMA & SOM
Queries and Finalisation Audit - remote	23 October 2025	AMA & SOM
Director Review	29 October 2025	AMA
Finalise queries and financial Report and possible management letter issues	5 November 2025	AMA & SOM
Audit Pack provide to OAG for review	10 November 2025	AMA
Feedback from OAG	17 November 2025	OAG
Resolve Queries and changes to financial statements	19 November 2025	AMA & SOM
Audit Exit Meeting	24 November 2025	AMA & SOM & OAG
Financial Statements and Management Representation Letter signed	26 November 2025	SOM
Audit Report Issued	2 December 2025	OAG
Audit and Risk Committee Meeting	8 December 2025	
Council Meeting to adopt financial statements	15 December 2025	SOM

Key:

SOM = Shire of Morawa – Michael Cole (Chief Executive Officer)

OAG = Office of the Auditor General – Suraj Karki – (Assistant Director Financial Audit)

AMA = Armada Audit – Marcia Johnson (Director) and Audit Team